

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF IOWA, CENTRAL DIVISION

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UNITED STATES,	)	Civil Action No. 4:10-CV-00433
	)	
Plaintiff,	)	
	)	
vs.	)	ANSWER AND AFFIRMATIVE
	)	DEFENSES TO COMPLAINT
JANE L. TIMM AND ZONE 5	)	FOR PERMANENT INJUNCTION
DESIGN, LLC,	)	
	)	
Defendants.	)	

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Defendants, Jane L. Timm and Zone 5 Design, LLC., hereby answer the Complaint for Permanent Injunction filed by the United States as follows:

1. Deny.
2. Admit.
3. Admit.
4. Admit.
5. Admit.
6. Admit.
7. Deny.
8. Admit.
9. Admit.
10. Admit that Jane Timm conducted her own landscaping business through a sole proprietorship but deny the remaining allegations.
11. Deny.
12. Deny.

13. Deny.

14. Admit that the IRS has attempted to collect unpaid balances using administrative collection activities but deny the remaining allegations.

15. Deny.

16. Deny.

17. Deny.

18. Defendants incorporate by reference their answers to each of the allegations in paragraphs 1 through 17.

19. Admit.

20. Deny.

21. Deny.

22. Deny.

23. Deny.

24. Deny.

Defendants request that this Court dismiss the complaint for permanent injunction and grant such other relief as is appropriate.

#### AFFIRMATIVE DEFENSES TO COMPLAINT

1. The United States improperly assessed any tax liability against Defendants.
2. The statute of limitations has expired on any assessments or collection activities.

Dated this 8th day of November, 2010.

/s/James R. Monroe  
JAMES R. MONROE, ESQ.  
(PK #0003760)  
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P.O. Box 41355  
Des Moines, IA 50311  
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ATTORNEY FOR DEFENDANTS

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing Answer and Affirmative Defenses to Complaint for Permanent Injunction has been made upon the following by ECF on November 8, 2010:

Michael R. Pahl  
Trial Attorney, Tax Division  
U.S. Department of Justice  
Post Office Box 7238  
Washington, D.C. 20044

/s/ James R. Monroe  
JAMES R. MONROE